1985

REFORMING THE BUDGET PROCESS

A DISCUSSION PAPER

THE MINISTRY OF
TREASURY
AND ECONOMICS

85-6748

Reforming the Budget Process
A Discussion Paper

Ministry of Treasury and Economics
October 1985

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Telephone 965-6015. Toll free
long distance 1-800-268-7540, in
Northwestern Ontario 0-Zenith 67200.

Printed by the Queen's Printer for Ontario.

ISSN 0381-2332

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Imprimé par l'imprimeur de la Reine pour l'Ontario

ISSN 0704-3503

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Preface

Ontario's new Government was sworn in earlier this year with a commitment to openness across the entire government. In my Statement to the Legislature on July 11, 1985, I noted that there was room to improve the pre-budget consultation process. I undertook to present proposals to open up the process and to ensure greater involvement by the public and by Members of the Legislature. Those proposals are presented here.

If implemented, some of the proposals would represent innovations in Canadian parliamentary tradition. These are significant reforms that could set a new standard of budget-making that is more responsive to the changing needs of Ontarians.

I invite public discussion on this paper so that we can proceed with early implementation of real reforms to create greater access to the budget process.

New ideas or comments on any part of this paper are welcome and should be sent to me at this address:

Robert F. Nixon
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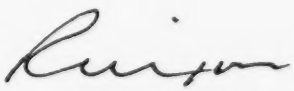


Robert F. Nixon
Treasurer of Ontario

Introduction

As our economy and our society have become more complex and sophisticated, citizens' expectations of their governments have increased. The budget must now address a broader and more complicated range of issues. An open process is essential to the proper design, implementation and understanding of the budget and the initiatives it contains. Yet the ability of governments to seek input from those who will be affected and from the Members of the Legislature they elect to represent them has been constrained by the secrecy that surrounds budget preparation.

This paper outlines current budget development practice, assesses its strengths and weaknesses and sets out proposals for reform designed to open up the process to greater involvement by the public and to provide an enhanced role for Members of the Legislature.

Budget-Making in Ontario: The Current Practice

Pre-Budget Consultations

Budget consultations continue throughout the year. Regular pre-budget consultations take place early in the budget development process. The Treasurer meets *in camera* with groups who have requested consultations or who have been invited by the Treasurer to share their views. Meetings usually include senior representatives of the organizations and Treasury officials. The format of the sessions varies. The group may come prepared with a written brief containing recommendations which, generally, are not made public. Discussion can be wide-ranging and touch upon a variety of issues related to provincial fiscal policy and the general state of the economy as viewed by the organization and the Government.

Steps have already been taken to open up the process. In the development of the 1985 Budget, representatives from the manufacturing and financial communities, economic advisory bodies, labour, community service, student and women's groups either met with the Treasurer or submitted written briefs. A listing of the organizations is appended to this paper.

Public Information

While information is widely available on the Province's revenues, expenditures and overall financial and economic condition, the pre-budget consultation process can be more effective.

The Ministry of Treasury and Economics produces several publications:

- *Ontario Finances* is published quarterly and compares the Province's actual fiscal performance with budget projections for the current fiscal year.
- The *Financial Report* is usually published in August and is a year-end financial statement of revenues, expenditures and other financial transactions.

- the *Public Accounts* are published in September and give details of Provincial revenues and expenditures of the previous fiscal year.

These three documents contain valuable financial information in tabular form. However, while they are generally available to the public, their audience tends to be limited.

In December 1983 and in July 1985, these more technical publications were supplemented by a Statement by the Treasurer to the Legislature. The July 11 Statement this year contained economic data for 1985 and a disclosure of the state of the Province's finances inherited by the new Government. It reached a large audience and helped focus debate on fiscal policy.

The Convention of Budget Secrecy

The convention under British parliamentary tradition, that the Minister of Finance must ensure the secrecy of the budget's contents until it is tabled in the Legislature, has been a limiting factor in the pre-budget consultation process. The original rationale behind the convention stems from the principle that no one should receive financial gain from prior knowledge of taxation actions.

In 1947, the United Kingdom's Chancellor of the Exchequer submitted his resignation following disclosure of taxation details to a reporter. A similar storm of controversy arose in Canada in 1963 over the use of advisors outside the civil service in the preparation of the federal budget. The convention has now broadened and, although no minister in Canada has ever resigned as a result, political controversy is assured when any budget-related policy is prematurely revealed.

A debate in academic, business and government circles concerning budget secrecy and its effect on consultation followed closely upon the introduction of the November 1981 federal budget. Many of the tax proposals presented in that budget generated widespread criticism among experts and among members of the public. Advance consultation might have highlighted unanticipated problems and avoided the disruption in tax planning and the uncertainty surrounding business investment decisions that followed.

There is no doubt that budget secrecy has hampered effective consultation. The Treasurer is currently prevented from sharing with participants the specific economic and fiscal options that are under consideration. Many of the most relevant questions cannot be posed. Furthermore, although the convention of budget secrecy derives its rationale from the possibility that private gains might be realized from advance knowledge of taxation measures, expenditure initiatives may also be subject to much the same public reaction if details are 'leaked'. As a result, there are limits to the involvement organizations such as municipalities and universities can have in participating in the planning of new budget initiatives that may involve them. Potential for more focussed and effective budget measures and more efficient program delivery may be missed.

Budget Bills and the Legislature

Currently, Members of the Legislature do not have an adequate opportunity to participate in the budget process. The Members' role comes late in the cycle when the Government is already committed to the measures.

The Legislature's current role in the budget process commences when the budget is tabled with the Treasurer's introduction of the motion: "That this House approves in general the budgetary policy of the Government". Several days following the budget speech, the Opposition Treasury critics reply. Each Party has the opportunity to move an amendment to the budget motion indicating lack of confidence in the Government.

For a few days following the budget's release, the debate on the budget motion is the main order of business in the House. Thereafter, and for the remainder of the Session, the budget debate is used to fill in between other items of business. Members often use this debate as an opportunity to raise constituency issues and, since these issues can easily be argued to be pertinent to a critical review of Government economic policy, the budget debate tends to be wide-ranging. In total, the equivalent of approximately two full weeks of House time will be spent on the budget debate by the time the vote is taken months later.

If budget initiatives require legislative changes, the necessary tax bills are dealt with in the Legislature in the same manner as any other Government bills. Soon after the budget is released, tax bills are tabled for First Reading. Following Second Reading in the House, the bills may either be sent to Standing Committee or Committee of the Whole House for detailed consideration. Following the committee stage, the bills receive Third Reading in the House and, subsequently, Royal Assent. On average, it takes tax bills about two months to receive Royal Assent following First Reading. This time-frame is in contrast to other jurisdictions where, because of more complicated procedures and more difficulty in scheduling legislative business, it can take years for tax legislation to be passed.

The budget motion is put to a vote once all expenditure Estimates have been voted on in the House and all tax bills have received Royal Assent. This is often in late December, just prior to the end of the Session.

Expenditure Allocations

Setting the Allocations

While much of the public attention is directed towards the revenue side of budget-making, the process of expenditure allocation plays an equally important role in budget strategy. The setting of expenditure levels is a lengthy procedure that begins up to 10 months preceding the year for which the allocations are being set.

The Policy and Priorities Board of Cabinet, consisting of the Premier, the Treasurer, the Chairman of Management Board and three senior Cabinet members, determines expenditure allocations. Input is obtained from program ministries at several stages of its deliberations.

The process normally begins in the late summer or early fall with the approval by Policy and Priorities Board of the overall fiscal strategy for the coming year. Preliminary expenditure allocations are developed on the basis of this strategy and communicated to ministries. Adjustments continue to be made by Policy and Priorities Board or Management Board of Cabinet through the spring. The allocations are then incorporated into the Estimates for tabling in the Legislature. Expenditures can be increased or decreased by budget initiatives or affected by constraints or new spending programs during the year. Spending by a ministry above the level set out in the Estimates must be authorized by the passage of Supplementary Estimates in the House or, when the Legislature is not in session, by Special Warrant.

Legislative Role

The Estimates, which contain detailed spending plans for the upcoming fiscal year, must be tabled no later than five days following the presentation of the budget. Detailed Standing Orders, the Legislature's own procedural rules, govern the Estimates review. A total of 420 hours is allotted for consideration of the Estimates and approximately half must be referred to Standing Committees for study. The remainder are considered by the whole House sitting as the Committee of Supply. Committees do not have the authority to increase the Estimates and, although they do have the power to reduce the allocations, they very rarely do. Following ministry by ministry consideration in committee, the Estimates are brought back to the House. Final debate is limited to one sitting of $2\frac{1}{2}$ hours before passage.

The debates on the Estimates generally focus on overall government policy and a wide range of issues of interest to Members, rather than specific expenditures. Scrutiny of the administration of government spending takes place only after the Provincial Auditor has reported on the previous year's spending. This scrutiny tends to focus on selected expenditures identified in that Report.

In order that money is available for government spending while the Legislature is debating the Government's budgetary policy, interim supply motions must be passed by the House. While the Standing Orders permit interim supply to be granted for a period of up to six months, it has been usual for the Treasurer to introduce interim supply bills at three-month intervals. Once the Estimates have been debated and concurred in by the House, the Supply Act is passed, thus authorizing payment in accordance with Estimates from the Consolidated Revenue Fund.

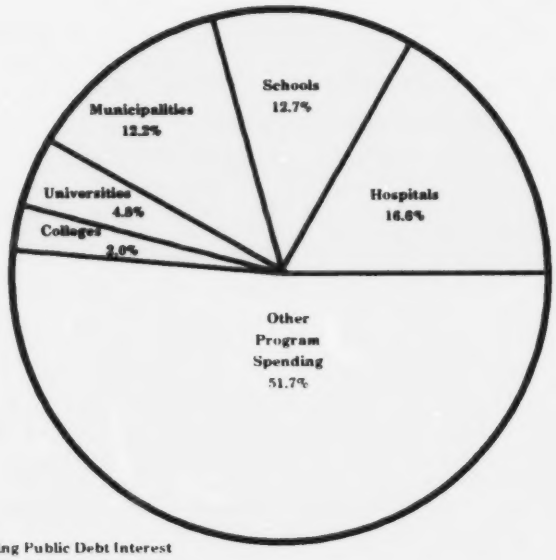
Timing and Consultation

The need for announcement of a large portion of provincial expenditure well before the beginning of the fiscal year is an important consideration in the design of the budget process.

The major transfer recipients -- hospitals, school boards, municipalities, universities and colleges -- have requested a provincial commitment to an announcement in the autumn of their funding for the following fiscal year. In the case of hospitals, universities and colleges, early announcement

would facilitate operating budget planning for each institution. For school boards and municipalities, the need for advance notice is particularly important since their fiscal year begins January 1. In order to finalize their own budgets and their mill rates, local governments would benefit from early information on provincial grant levels.

Major Transfer Payments as a Proportion of Total Spending*
Fiscal Year 1985-86 Estimate



*Excluding Public Debt Interest
And Extraordinary Adjustments

As noted in the chart, the grants paid to major transfer recipients will amount to almost 50 per cent of Provincial program spending this fiscal year. Decisions respecting their level, therefore, cannot be considered in isolation. They must be taken in the context of the overall resource allocation process. With a commitment to early announcement, many of the major decisions on the expenditure budget would have to be made by late autumn.

Budget-Making in Ontario: Reform Proposals

Committee on Economic and Fiscal Affairs

The rules under which the business of the Legislature is conducted are a matter for the Legislature, not the Government, to decide. The proposals presented here, therefore, are for the Legislature's consideration. They are designed to contribute to discussions currently underway respecting reform of the committee structure. They build on the 1980 recommendations of the

Procedural Affairs Committee and parallel the advice of the recent Royal Commission on the Economic Union and Development Prospects for Canada. Their intent is to bring the budget to the Legislature for earlier consideration and to enhance public input into the budget process.

As the Legislature until recently has not had a forum for discussion of economic policy, and currently lacks a Standing Committee for this purpose, these proposals call for the establishment of a new committee. It could hold pre-budget hearings. It would provide a forum for the Legislature to develop recommendations on economic and fiscal issues -- both expenditure issues and revenue issues -- for input to the Government in the development of the budget.

It is recommended that a Standing Committee on Economic and Fiscal Affairs be struck to:

- *receive the* Ontario Economic and Fiscal Outlook *outlined below;*
- *hold pre-budget hearings;*
- *review all tax legislation arising from the budget; and*
- *prepare a recommendation on the overall level of provincial revenues, expenditures and net cash requirements.*

Ontario Economic and Fiscal Outlook

Provision of a comprehensive and formalized statement on Ontario's economic and financial outlook at the beginning of the budget consultation cycle would assist in focussing debate on appropriate fiscal policy for the Province. Such a statement could build on the format established in the Honourable Robert F. Nixon's Statement to the Legislature of July 11, 1985. The Government could provide forecasts of economic growth and employment for the coming year, projections of provincial revenues and expenditures in a no-policy-change scenario and the outlook for the provincial deficit. It could outline its view of the fiscal challenges to be addressed, the problems facing various sectors in the economy and the impact of international developments on the provincial economy. If presented in an understandable format, widely distributed and provided in advance to those participating in pre-budget consultations and hearings, the statement could constitute a useful starting point for discussion.

It is recommended that the Treasurer provide an annual Ontario Economic and Fiscal Outlook *to the House each fall and that the proposed Standing Committee on Economic and Fiscal Affairs receive the Statement.*

Pre-Budget Hearings

A number of advantages can flow from conducting hearings through the proposed Legislative Committee. Briefs prepared by the groups would be tabled and transcripts of the consultations made available. Members of the Committee would have the opportunity to bring varying perspectives to discussions on a wide range of issues. The Committee could encourage participation from groups that have not previously taken part and from private individuals. It could hold hearings outside of Toronto and be open

for media coverage. The Committee could synthesize the views expressed and provide recommendations to the Government.

It is recommended that the proposed Standing Committee on Economic and Fiscal Affairs hold open pre-budget hearings and table a report to the Legislature.

Tax Legislation

While the Legislature is now able to refer any budget bill to Standing Committee, this opportunity has been exercised rarely. The automatic referral of tax legislation to the Standing Committee after the tabling of the budget would represent a major step towards effective scrutiny of budget actions. Research and administrative support could be made available to provide Members with adequate resources to understand, question and review the Government's actions.

Under existing practice, proposed tax measures can be put into effect before they are enacted in law. While sound reasons exist to support the use of provisional measures, the propriety and legality of collecting taxes before the passage of enabling legislation has been called into question. Disruptions to the tax system and uncertainty for taxpayers can result, especially if the tax bill at issue is delayed or altered by the Legislature. The long debate in the federal Parliament over provisions of the 1981 federal budget clearly demonstrated some of the difficulties that can result.

A paper released with the 1985 federal budget, *The Canadian Budgetary Process: Proposals for Improvement*, recognizes the problems that can be created by the use of provisional tax measures. As a possible solution, the paper outlines a model bill giving legal authority to the provisional collection of taxes.

Since the federal initiative is currently being studied by a Committee of the House of Commons, it may be appropriate for Ontario to await the outcome at that level. In the interim, the October 1985 Budget delays the implementation of a number of tax changes to permit time for legislative discussion before the tax is collected.

Recommendation on Revenues, Expenditures and the Deficit

The preparation of a recommendation on the overall level of revenues, expenditures and net cash requirements for the Government's consideration would be an important part of the Committee's role. Members would be able to obtain advice on this matter from those appearing at pre-budget hearings. Since reconciliation of competing claims respecting expenditure and taxation initiatives is difficult, it would not always be possible for the Committee to develop a consensus. Moreover, the preparation of such a recommendation could not remove the responsibility of the Treasurer to make the final decisions respecting spending and revenues. However, the views of the Committee would remain a valuable addition to the budget development process.

Additional Committee Functions

The reforms proposed here would not leave Ontario with a U.S. congressional model which allows the two houses of the legislature to alter the thrust of budgetary policy. In our parliamentary system, the overall budgetary policy remains the responsibility of the government. This paper's proposals involve the Legislature principally in expanding the scope for input and public participation before the budget is finalized. They are fully consistent with Canada's parliamentary tradition.

Certain specific budget-related matters also require further examination. Their resolution could assist in opening up the budget process and ensure that the business of the Legislature is conducted efficiently and with more effective budget input from Members.

It is recommended that the Standing Committee on Economic and Fiscal Affairs be asked to consider:

- *guidelines on budget secrecy;*
- *the reform of the Estimates procedures;*
- *review of Legislative provision of Supply and the use of Management Board Orders; and*
- *reform of the budget debate procedures.*

Guidelines on Budget Secrecy

The convention of budget secrecy imposes restrictions on open consultations. The proposals presented in this paper are intended to minimize the effects of the convention by holding open pre-budget hearings and sharing information.

Budget secrecy cannot be eliminated entirely from the budget-making process. The convention enshrines a principle vital to the public interest: no one should profit from advance knowledge of budget measures. It is similar to the strict rules forbidding profit from 'insider knowledge' of a company's plans in the trading of stocks and bonds within the private sector. It continues to carry special importance with respect to matters of taxation policy.

As long as there is potential for private gain from advance knowledge, there will be a need for security to assure the secrecy of final budget decisions. In the debate on this issue, however, there is consensus that the budget secrecy convention is currently too widely interpreted. The rules should be practical and clear. The proposed Standing Committee could provide valuable assistance in developing workable guidelines.

The Committee could review the circumstances under which initiatives being considered by the Government could be more widely discussed. Where information is shared openly and is accessible to all, the potential for special gain does not present itself. No convention exists that prevents a government from indicating publicly that it is considering a particular course of budget action.

A forum would be needed that is open to the public, Members of the Legislature, the press and other interested groups, so that policy options under review in the development of the budget could be brought forward in a timely way for public discussion. The proposed Standing Committee could fulfil such a role.

Spending Estimates Reform

Consideration of the Estimates currently consumes a great deal of Members' and Ministers' time. By attempting to cover the full range of Government spending, the resources available to Members are thinly spread. There are a number of ways in which the process could be reformed. Legislative scrutiny of the Estimates could focus on only four or five ministries per year. Systems could be put in place so that each ministry would be examined in depth at least every five years.

Options for improving presentation of the Estimates could be examined to ensure they provide the information necessary for informed debate. Growth rates, interim expenditures for the previous year and a brief explanation of the programs funded by particular line items might assist Members in their consideration of proposed spending. Models such as the Quebec estimates and the federal government's estimates, which contain detailed descriptive information on the scope of government programs, could be considered.

Supply and Management Board Orders

The current application of the rules for the provision of Supply when the House is in session is straightforward. However, their application when the House is not sitting is less clear. Moreover, it has been possible for the Government to avoid the Legislative scrutiny involved in the passage of Supplementary Estimates through the use of Special Warrants and Management Board Orders. Both of these issues require review.

Budget Debate

The procedures surrounding the budget debate might also be reviewed. An opportunity for Members to vote on the budget motion within a few days of the budget's tabling could focus debate and allow more timely expression of the Legislature's views concerning the budget strategy.

Budget Timing and Co-ordination with the Federal Government

Uncertainty in the timing of the budget process can affect the ability of the public to participate fully. Scheduling the process within a predictable period each year would permit participants to be better prepared for consultations. A prompt beginning to each budget cycle would ensure that public input is received before key spending and revenue decisions are finalized.

Intergovernmental Co-ordination

All provincial budget schedules are heavily affected by the federal budget timetable. There is a need for co-ordination of federal and provincial fiscal policy to ensure that the economic strategies of the two orders of

government do not diverge unnecessarily. Furthermore, revenues received by the provinces can be directly influenced by federal budgets and provincial expenditure requirements by federal program changes. These effects must be taken into account in provincial budget planning.

Beyond the unavoidable timing difficulties posed by general elections, co-ordination has been made difficult in the past few years by the erratic scheduling of the federal budget. The 1985 federal paper on the budgetary process included a discussion of the advantages and disadvantages of a fixed budget date at the federal level. Clearing up the uncertainties surrounding the date could minimize disruption to business planning and make it easier for interested parties to provide budget input. On the other hand, the paper notes that a fixed date could limit fiscal flexibility and the capacity to respond quickly to economic concerns. The federal paper favours a fixed date and tentatively suggests it fall between mid-January and mid-February of each year. The paper also requests responses from the provinces on the proposal.

A release date early in the new year would be consistent with the reform proposals in this paper. Since the Province does not know what the federal budget will contain until the day it is tabled, the provincial budget should be tabled sometime after that date. This sequence would permit the Government to introduce immediate budget measures to address any omissions in federal budget strategy as it affects Ontario and allow fine-tuning of Ontario fiscal policy in light of federal revenue and expenditure initiatives.

Ontario Budget Timing

In his Statement to the Legislature in July 1985, the Treasurer noted the Government's commitment to establish an orderly timetable of spring budgets. A federal budget before February 15 would permit the Province to table its budget within one month of the end of the fiscal year. The Government would still be able to bring forward a "mini-budget" or supplementary economic and fiscal action when a change in economic circumstances warrant.

Within that timetable, it is important that budget consultations begin promptly in the fall. By advancing the timetable to coincide with the time-frame for the determination of allocations and the announcement of major transfers, public input on spending levels can be obtained.

It is proposed that:

- *the Ontario budget be tabled within one month of the end of the fiscal year, whenever possible; and*
- *the proposed Standing Committee's pre-budget hearings begin each year no later than one week after the beginning of the fall sitting, with the tabling of the* Ontario Economic and Fiscal Outlook.

Conclusion

This paper contains proposals that go beyond a simple modification of budget secrecy guidelines or parliamentary procedures.

A major new role for the Legislature in conducting pre-budget hearings and in providing direct input into spending and revenue decisions is proposed. The proposed Standing Committee on Fiscal and Economic Affairs would represent a significant innovation in budget development and would provide greater access to the budget process for all Ontarians.

Appendix

1985 Pre-Budget Consultations With The Honourable Robert F. Nixon

Canadian Federation of Independent Business
Ontario Federation of Labour
Association of Municipalities of Ontario
University of Toronto Students' Administrative Council
National Action Committee on the Status of Women
Canadian Life and Health Insurance Association Inc.
The Conference Board of Canada
Canadian Advanced Technology Association
Association of Canadian Distillers
Toronto Stock Exchange
Economic Council of Canada
Ontario Flue-Cured Tobacco Growers' Marketing Board
Business and Professional Women's Clubs of Ontario
Canadian Association of Women Business Owners
Canadian Association of Women Executives
Equal Pay Coalition
Ontario Advisory Council on Women's Issues
Ontario Association of Interval and Transition Houses
Ontario Coalition for Better Daycare
Ontario Coalition for Visible Minority
Ontario Federation of Labour
Organized Working Women
Women Working With Immigrant Women
Y.W.C.A. of Metropolitan Toronto
Ontario Mining Association
Institute of Chartered Accountants of Ontario
Ontario Jockey Club
Investment Dealers Association of Canada
Ontario Confederation of University Faculty Associations
Ontario School Trustees' Council
Tourism Ontario Inc. Member Organizations:
- Accommodation Motel Ontario Association
- Attractions Ontario
- Northern Ontario Tourist Outfitters Association
- Ontario Association of Convention Bureaux
- Ontario Hotel and Motel Association
- Ontario Motor Coach Association
- Ontario Private Campground Association
- Ontario Restaurant and Foodservices Association
- Ontario Ski Resorts Association
- Resorts Ontario
- 12 Ontario Travel Associations

Ontario Hospital Association
The Board of Trade of Metropolitan Toronto
Canadian Tobacco Manufacturers' Council
Independent Petroleum Association of Canada

Motor Vehicle Manufacturers' Association
Brewers of Ontario
Ontario Chamber of Commerce
Ontario Teachers' Federation Affiliate Organizations:
- Association des enseignantes et des enseignants franco-ontariens
- Federation of Women Teachers' Associations of Ontario
- Ontario English Catholic Teachers' Association
- Ontario Public School Teachers' Federation
- Ontario Secondary School Teachers' Federation

Ontario Trucking Association
Canadian Organization of Small Business
Auto Parts Manufacturers' Association of Canada
Credit Union Central of Ontario
Ontario Economic Council
Ontario Federation of Agriculture
Council of Ontario Universities
Professional Association of Canadian Theatres
Consumers' Association of Canada (Ontario)
Voluntary Action Committee:
- Canadian Mental Health Association (Ontario Divison)
- Ontario Association of Children's Aid Societies
- Ontario Association for Children's Mental Health Centres
- Ontario Association for the Mentally Retarded
- Ontario March of Dimes
- Ontario Mental Health Foundation
- Ontario Social Development Council
- United Ways of Ontario

Business Council on National Issues
Ontario Federation of Students
Canadian Institute for Advanced Research
Canadian Association of Family Enterprise
Canadian Automatic Merchandising Association
Ontario Council on University Affairs
Ontario Public School Trustees' Association
Canadian Imperial Bank of Commerce
Royal Bank of Canada
Toronto Dominion Bank
Bank of Montreal
Canadian Bankers' Association
Ontario Dental Association
Science Council of Canada
Council of Ontario Contractors Associations
Canadian Manufacturers' Association
McLeod Young Weir
Retail Council of Ontario
Ontario Road Builders' Association
Ontario Grape Growers
Wine Council of Ontario
Financial Executives Institute Canada
Ontario Good Roads Association
Urban Development Institute-Ontario
Electrical and Electronic Manufacturers Association of Canada
C. D. Howe Institute
Tax Executives Institute, Inc. (Toronto Chapter)
Ontario Home Builders' Association
Consulting Engineers of Ontario
Walwyn Stodgell Cochran Murray Limited